

No. 293, A.]

[Published June 25, 1949.]

CHAPTER 314.

AN ACT to repeal and recreate 76.48 and to amend 20.09 (5) of the statutes, relating to the license fees paid by electric co-operative associations and making an appropriation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.09 (5) of the statutes is amended to read:

20.09 (5) Annually not to exceed * * * \$3,000 to defray the expenses of executing its functions under section 76.48.

SECTION 2. 76.48 of the statutes is repealed and recreated to read:

76.48 LICENSE FEES, ELECTRIC CO-OPERATIVE ASSOCIATIONS. (1) Every co-operative association organized under chapter 185 which carries on the business of generating, transmitting or distributing electric energy to its members at wholesale or retail shall pay in lieu of all other general property and income taxes an annual license fee of 3 per cent to be computed upon its total gross revenues from the sale of electric energy to members. Revenues as used herein shall include all operating revenues, including rentals from electric property, but shall not include revenues from the sale of appliances, repayment of loans and interest thereon, or other like revenues not directly derived from the sale of electric energy. Real estate and personal property not used primarily for the purpose of so generating, transmitting or distributing electric energy shall be subject to general property taxes.

(2) Every such association shall on or before March 15 in each year make and return to the department of taxation, in such form and upon such blanks as it shall prescribe and furnish, a true statement of the gross receipts from the operation of its business during the preceding calendar year together with such other information as the department may require to enforce the provisions of this section. Such statement shall be verified by the president and treasurer of the association making the return. Upon written request, the department of taxation may grant an extension of not to exceed 30 days within which to file the return required under this subsection. If any association shall fail to file such return within the time prescribed by law, or as extended by the department, there shall be added to the license fee of such association the sum of \$25.

(3) On or before June 1 in each year, the department of taxation shall compute and assess the license fees provided for in subsection (1) and certify the amounts due to the state treasurer and file a duplicate thereof with the director of budget and accounts. The state treasurer shall forthwith notify each association of the amount of the license fees so assessed. On or before July 10 in each year such fees shall be paid to the state treasurer. Such fees shall become delinquent if not paid when due and when delinquent shall be subject to a penalty of 2 per cent on the amount of license fee and interest at the rate of one per cent per month on the amount of license fee until paid. Such penalties and interest shall be collected by the state treasurer and retained by the state.

(4) A sum not to exceed the appropriation made by section 20.09 (5) shall be deducted pro rata from the license fees paid by the several electric co-operative associations and retained by the state treasurer to replenish the treasury for the expenses of the department in administering the provisions of this section. The remainder of such fees shall be apportioned by the department of taxation on or before September 1 in the manner provided in subsections (5) and (6).

(5) License fees paid by any electric co-operative association engaged primarily in the distribution of electrical energy to members at retail, after the deduction provided in subsection (4) shall be apportioned as follows:

(a) An amount equivalent to one per cent of the value of any general office building, service building and pole yard, including the value of operating and maintenance supplies and equipment, excepting motor vehicle equipment, owned by the association, shall be allocated to towns, villages and cities in which such property is located.

(b) Eighty per cent of the remainder shall be apportioned to the towns, villages and cities within or through which the business was carried on and operated in proportion, as near as may be, to the value of all other property located and business transacted within each such municipal subdivision. In determining the amount of business transacted, receipts derived from electrical energy delivered at wholesale to another co-operative association, utility or power district for purpose of distribution and resale shall not be taken into consideration in determining such proportion.

(c) Twenty per cent of the remainder shall be apportioned to the counties in which

the property of the association is located in proportion to the license fees allocated to the towns, villages and cities in each county under the provisions of paragraphs (a) and (b).

(6) The license fees paid by an electric co-operative association engaged primarily in generating, transmitting and selling electrical energy at wholesale, after the deduction provided in subsection (4) shall be apportioned as follows:

(a) An amount equivalent to one per cent of the value of any general office building, service building and pole yard, including the value of operating and maintenance supplies and equipment, excepting motor vehicle equipment, owned by the association, shall be allocated to the towns, villages and cities in which such property is located. Production supplies and equipment and buildings used primarily for production purposes shall not be included in property under this paragraph.

(b) Twenty per cent of the remainder shall be apportioned to the towns, villages and cities in which transmission lines are located in proportion, as near as may be, to the value of transmission lines within each such town, village and city.

(c) Thirty-five per cent of the remainder shall be apportioned to the towns, villages and cities in proportion, as near as may be, to the value of production and conversion property located within each such municipal subdivision.

(d) Fifteen per cent of the remainder shall be apportioned to the counties in which the property of the association is located in proportion to the license fees allocated to the towns, villages and cities in each county under the provisions of paragraphs (a), (b) and (c).

(e) Thirty per cent of the remainder shall be first divided in the proportion that sales at wholesale to each electric co-operative association in Wisconsin for purposes of resale to its members bears to the total sales at wholesale to all such electric co-operative associations in Wisconsin. The amount so allocated shall be apportioned to the towns, villages and cities in which all such electric co-operative associations operate in the same proportion as their own license fees are apportioned as required under subsection (5) (b).

(f) Subsequent to the year 1949 the license fees apportionable to any town, village or city under the provisions of paragraphs (a), (b) and (c) shall not in the aggregate exceed three-fourths of one per cent of the last equalized value of the general property in any such town, village or city as determined by the department of taxation. Any excess over and above said three-fourths of one per cent of said last equalized value shall be added to and apportioned under the provisions of paragraph (e).

(7) When lines of any such association are situated on a highway which divides 2 local taxing districts, the value of such lines shall be deemed to be equally apportioned between such 2 districts.

SECTION 3. This act shall become effective upon passage and publication and the provisions hereof relating to apportionment of license fees paid by electric co-operative associations shall be applicable to such license fees paid in 1949 based upon gross receipts for the year 1948.

Approved June 22, 1949.
